

DOCUMENT RESUME

02577 - [A1752766]

[Payment of Subsistence Expenses Incurred on Temporary Duty Assignment]. B-188924. June 15, 1977. 4 pp.

Decision re: Texas C. Ching; by Robert P. Keller, Acting Comptroller General.

Issue Area: Personnel Management and Compensation: Compensation (305).

Contact: Office of the General Counsel: Civilian Personnel.
Budget Function: General Government: Central Personnel Management (805).

Organization Concerned: Energy Research and Development Administration.

Authority: B-185467 (1976). B-184790 (1976).

Donald C. Gestieher, Chief of the Payroll, Travel and Commercial Accounts Branch, Office of the Controller, Energy Research and Development Administration, requested a decision on whether a voucher for subsistence expenses incurred by an employee on a temporary duty assignment could be certified for payment. Because of the unexpected curtailment of his assignment, the employee incurred rental expenses for the remainder of a month. Reimbursement was justified. (QM)

Peter Iannicelli
Civ. Pers.

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DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES**
WASHINGTON, D. C. 20548

FILE: B-188924

DATE: June 15, 1977

MATTER OF: Texas C. Ching - Lodging Expenses

DIGEST: Civilian employee on temporary duty assignment rented lodging on monthly basis. Temporary duty assignment was cut short unexpectedly, and employee incurred rental expenses for remainder of month following termination of temporary duty. Since rental on a daily basis would have been more expensive and because of unexpected curtailment of assignment, reimbursement may be made for rental on basis of dividing total rent paid by total number of days of occupancy, so long as individual daily expenditures do not exceed maximum authorized per diem as stated in travel orders.

This action is in response to the request of April 25, 1977, from Donald C. Gestiehr, Chief of the Payroll, Travel and Commercial Accounts Branch, Office of the Comptroller, United States Energy Research and Development Administration, as to whether the voucher on behalf of Texas C. Ching for subsistence expenses incurred in connection with a temporary duty assignment (TDY) may be certified for payment.

The record indicates that Mr. Ching was authorized, by travel authorization dated September 5, 1974, to travel from Washington, D.C., to Knoxville, Tennessee, and return. The travel was to begin on or about September 9 and to end on or about December 31, 1974. For the first 30 days of TDY, per diem was authorized (on the basis of lodging plus a fixed fee for meals and miscellaneous expenses) not to exceed \$25 a day. Effective October 10, 1974, the rate of per diem was reduced to \$8 a day. This rate remained in effect for the duration of the TDY, with the exception of the periods from November 4 to November 7, and from December 2 to December 5, 1974, for which actual expenses not to exceed \$35 a day were authorized by amendment dated April 10, 1975. The November 4 through 7, and December 2 through 5, 1974, periods were periods during which Mr. Ching was on TDY away from Knoxville, Tennessee, and actual expenses were authorized in order to cover the cost of dual lodging expenses.

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The record further indicates that due to the length of temporary assignment, Mr. Ching elected to rent an apartment on a monthly basis rather than to pay the higher rate required for motel lodging. On December 18, 1974, Mr. Ching was directed to return before completion of his assignment. Mr. Ching had expected to remain at his temporary duty station through the end of December, and, therefore, rent for the month had already been paid when he was recalled to Headquarters. There was no way to recover rent for the remainder of the month.

Mr. Ching submitted a voucher claiming his travel expenses. The rent on his apartment was calculated by prorating the monthly rental over a 30-day month. Since his monthly rental was \$175, he claimed \$5.83 per day for lodging. He also claimed \$67 for rent on the apartment for the period from December 19 to December 31, 1974 (after the TDY had been terminated). This portion of his claim was disallowed on the basis that particular per diem rates had been authorized and Mr. Ching had already been reimbursed accordingly.

Mr. Ching has filed a reclaim voucher for the \$67 in rent which was previously disallowed. He argues that his assignment was terminated prematurely and that, since lodging expenses at the apartments were lower than the rate at motels in the area, he had been directed to arrange for a monthly rental to include the month of December.

The question raised is whether Mr. Ching's reclaim voucher in the amount of \$67 for rent paid for the period from December 19 through 31, 1974, may be paid. In very limited circumstances we have recognized that rent may be prorated on a basis of other than one-thirtieth of the monthly rental rate for the purpose of determining an employee's daily actual subsistence expense entitlement. Our decision B-138032, January 2, 1959, involved an employee who was sent on a temporary duty assignment in connection with the conduct of a trial initially expected to last 4 months. The employee rented an apartment for \$145 per month under a rental agreement containing a 1-month notice provision. His temporary duty assignment was unexpectedly cut short by the defendant's filing of a consent judgment, with the result that the employee was obliged to pay 2 months rent although he in fact occupied the apartment for a considerably shorter period of time. We there indicated that in determining the actual subsistence expenses of the employee, his

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daily lodging costs could be determined as a proration of the total amount of rent paid for the period the apartment was actually occupied.

Other than in the case of foreshortened assignments, we have sanctioned proration of monthly rental costs on the basis of actual occupancy only where the monthly rate offered for commercial accommodations is less than the amount the employee would have been required to pay based on the daily rental rate for the days of actual occupancy. See B-185467, May 5, 1976.

Mr. Ching's claim appears to fall within both of the above-mentioned sets of circumstances. Accordingly, all of the rent he paid for the apartment may properly be prorated over the period he actually occupied the apartment. The periods during which Mr. Ching was on short business trips away from Knoxville, November 4 through 7, and December 2 through 5, 1974, should be included as if he had been occupying the apartment. See Matter of Merrill E. G., B-184790, December 9, 1976.

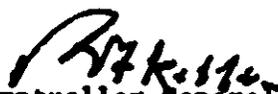
Using this method of proration, the average daily lodging expense will increase since it will include a portion of the rent paid for the period December 19 through 31, 1974. As long as the daily expenses recalculated do not exceed the maximum amount authorized per day they may be paid.

Examination of the voucher submitted by Mr. Ching and the travel orders as amended reveals the following. For the period extending from September 9 to October 9, 1974, Mr. Ching was authorized lodging plus a fixed fee not to exceed a total of \$25 per day. He was reimbursed only \$19 per day. Upon recalculation of his daily rental expenses as prescribed above, he may be reimbursed the additional rental up to a maximum of \$25 per day. For the periods from October 10 to November 3, 1974, from November 8 to December 1, 1974, and from December 6 to December 18, 1974, Mr. Ching was authorized lodging plus a fixed fee not to exceed a total of \$8 per day. He has already been reimbursed the maximum of \$8 per day for these periods and may not be reimbursed for the additional rental upon recalculation. For the periods from November 4 through 7, 1974, and from December 2 through 5, 1974, during the periods in which Mr. Ching was on business trips away from Knoxville, he was authorized actual expenses up to \$35 per day. He was reimbursed less than the \$35 maximum on all but one occasion. Thus, he may

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be reimbursed the additional rental up to the \$35 maximum authorized for each of the days he has not already been reimbursed the \$35 maximum authorized.

Accordingly, action on the reclaim voucher should be taken in accordance with the above.


Acting Comptroller General
of the United States